

**Rule 6        NOTIFICATION OF PRACTICE UNDER SUBSTANTIAL  
EQUIVALENCY**

- 6.1        (a) A person holding a current certificate, license, or other authority in good standing to practice as a CPA, issued by another state, shall file notice with the Board on a form approved by the Board. The fee for this filing is found in Rule 12.
- (b) Upon determining that the CPA qualifies to practice on the basis of substantial equivalency pursuant to A.C.A. § 17-12-311, the Board shall approve the CPA's substantial equivalence filing and provide written documentation to the CPA. The CPA shall not practice public accounting in Arkansas until the Board's approval of his qualifications.
- (c) The filing of substantial equivalency shall expire December 31 of the year for which the filing is approved by the Board. The filing can be renewed by the CPA filing the form approved by the Board for notice to practice under A.C.A. § 17-12-311 and the fee provided in Rule 12.
- 6.2        If the CPA does not qualify under the substantial equivalency standards in A.C.A. § 17-12-311, the Board shall issue a reciprocal certificate to the holder of a certificate, license or other authority by another state provided that the CPA qualifies pursuant to A.C.A. § 17-12-308.

THE REMAINDER OF THIS PAGE IS INTENTIONALLY LEFT BLANK.